"24 Civil Works" now "50 Civil Works" under the Service Heads XVII, 18, 19 and 68. This mode of allocation is not considered to be effective and practicable as several circles other than Cauvery Circle also execute works for which grants are provided under XVIII, 18, 19 and 68. In view of the composite nature of work executed by the several divisions and with a view to secure correct allocation of establishment charges against the respective grants, the following procedure is laid down.

The entire establishment charges which are not specifically sanctioned for particular works in all the Divisions will be initially booked under "50 Civil Works". All outlay incurred in various divisions in respect of works for which no specific staff is sanctioned will be calculated and the distribution of establishment charges effected in proportion to the outlay under the heads XVII, 18, 19 and 68 at the close of the year in the books of the Accountant-General in consultation with the Chief Engineer. The outlay will also include charges on account of repairs and maintenance of channels, tanks, roads, buildings, bridges, etc.

The outlay on works for which specific establishment is sanctioned, as for example, several big tank works, has to be excluded from the above calculation and such establishments specifically sanctioned for respective works will be exhibited under the heads concerned.

The establishment charges under XVII, 18, 19 and 68 will be exhibited distinctly as follows :—

(1) Specific Establishment sanctioned for works.

(2) General transfer from "50 Civil Works" for composite work turned out.

It is imperative that the establishment charges for specific works, including temporary work charged (regular) establishments have to be accounted for distinctly under establishment and not merged in works outlay.

The new proposal will come into force with effect from the current year. The Chief Engineer will issue needful instructions in the matter to all the Divisions under his control so that correct classification of establishment charges may be made and grants proposed accordingly in the Budget Estimates.

M. SHAMANNA,
Secretary to Government,
Finance Department.

Issues orders for the opening of separate accounts at the Taluk Treasuries for the Transactions of District Boards.

READ—

Government Order No. Fl.(B). 3345-64—B. & T. 9-52-2, dated 7th July 1952, directing the introduction of the system of issue of Remittance Transfer Receipts by District Treasuries in respect of payments on behalf of District Boards at Taluk Treasuries.

2. Letters from the Presidents of District Boards as stated below that the procedure prescribed in the above Government Order is inconvenient in view of the heavy transactions of the District Boards involving payments to Contractors, etc., at places other than District Headquarters and requesting, in the circumstances, revision of the Government Order read above.

(1) No. C/C. 272, dated 16th July 1952, from the President, District Board, Kolar.
(2) No. C3. PR. 21, dated 16th July 1952, from the President, District Board, Chitaldrug.
(3) No. C3. PR. 48, dated 28th July 1952, from the President, District Board, Bangalore.
(4) No. D.B. 2 P. R. 21—52-53, dated 19th August 1952, from the President, District Board, Chikmagalur.

3. Correspondence ending with letter No. 140/A/TM, dated 29th August 1952, from the Accountant-General, Mysore, Bangalore, suggesting the opening of separate Accounts at the Taluk Treasuries at which payments are to be made by the District Boards.

ORDER No. FL. (B) 8260-80—B. & T. 9-52-4, DATED BANGALORE, THE 23RD OCTOBER 1952.

In partial modification of Government Order No. Fl. (B). 3345-64—B. & T. 9-52-2, dated 7th July 1952, it is hereby directed that the Presidents of District Boards may open separate accounts at each of the Taluk Treasuries in their

concerned District at which payments may have to be made by them. Such accounts should not be opened at all Taluk Treasuries in the District but should be restricted to such of them at which payments are expected to be fairly numerous. In the case of casual payments, however, the procedure prescribed in the Government Order dated 7th July 1952, for the issue of Remittance Transfer Receipts, should be followed, as it would be unnecessary to open an account for the purpose.

As each of these accounts will be separate, the Presidents of the District Boards should see that sufficient balances are maintained in their accounts at the Taluk Treasuries to meet the cheques drawn against them.

M. SHAMANNA,
Secretary to Government,
Finance Department.

Lays down instructions for the guidance of Treasury Officers regarding the work of the sub-division of Savings Bank Fixed Deposits to be attended to by the District Treasuries in the State in future.

READ—

Letter No. F.D.R. 141—52-53, dated the 23rd August 1952, from the Accountant-General, Mysore, Bangalore, intimating that the work of sub-division of Savings-Bank Fixed Deposit Receipts referred to in Rule 53A (7) of the Mysore Government Savings Bank Rules may be transferred from his office.

2. Letter No. F.D.R. 163, dated the 6th October 1952, from the Accountant-General, Mysore, Bangalore, suggesting certain safeguards in regard to the sub-division of Savings Bank Fixed Deposits.

ORDER NO. FL. (B) 8350-61—B. & T. 28-52-3, DATED BANGALORE, THE 27TH OCTOBER 1952.

The work of the Sub-Division of Savings Bank Fixed Deposits hitherto being attended to by the Accountant-General, Mysore, will in future be attended to by the District Treasuries in the State.

The following instructions are laid down for the guidance of Treasury Officers :—

1. A fee of Re. 1 (Rupee one) shall be levied for each new scrip issued ;

2. The fact of sub-division of the Fixed Deposit Receipt and issue of new receipt should invariably be noted against the original entry in the subsidiary register of receipts of the treasury ;

3. A list of the Fixed Deposit Receipts sub-divided together with the particulars regarding the serial number, amount, and name of the parties of all new receipts issued in lieu of each old receipt should be forwarded every month to the Accountant-General's Office along with the monthly accounts.

M. SHAMANNA,
Secretary to Government,
Finance Department.

Revised dates of submission and review of Statements of items held under objection in the Public Works Department.

READ—

Letter No. 420—W.M.G.C., dated 17th—22nd September 1952, from the Accountant-General, Mysore, Bangalore, suggesting in the circumstances mentioned, to change the dates of sending the statements of items held under objection in the Public Works Department.

ORDER NO. FL. (B). 8312-14—C.R. 37-52-2, DATED BANGALORE, THE 24TH OCTOBER 1952.

According to the provisions in the Mysore Public Works Account Code, the statements of items held under objection have to be sent to Government half-yearly